Mr. K. GEORGE (*Land Revenue and Income Tax Commissioner*): Maintenance and improvements of markets depend upon the allotment that is given in the budget under that head.

MR. K. R. ELENKATH (*Kalkulam I*): May I know whether, when such allotments are made, the amounts collected from various markets are taken into consideration?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): No separate allotment is made for each market. The sum total is taken into consideration in making allotments for market improvements.

MR. K. R. ELENKATH (*Kalkulam I*): May I know whether any of the markets mentioned here is without proper cart roads?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): I claim notice.

MR. K. R ELENKATH (*Kalkulam I*): May I know whether, besides the market tolls, people are subject to any other tolls such as the P. W. D. tolls?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): If they want to take a cart through the P. W. D. toll-gate, they have to pay for it.

MR. K. R. ELENKATH (*Kalkulam I*): May I know whether there is any market in the list given in which double toll is levied?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): I cannot be positive. If a cart which goes to a market has to pass a P. W. D. toll-gate, it has to pay the toll there.

MR. K. R. ELENKATH (*Kalkulam I*): May I know whether any of these markets is surrounded on all sides by P. W. D. toll-gates?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): I claim notice.

MR. A. EASWARA PILLAI (*Kalkulam II*): May I know whether all these markets have compound walls?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): I do not expect all of them have.

MR. A. EASWARA PILLAI (*Kalkulam II*): May I know whether any of them has?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): I claim notice.

Assessment of income tax.

379 ***MR. S. CHATTANATHA KARAYALAR** (*Shencotta*): Will the Government be pleased to state whether instructions have been given to the Income Tax Collectors to the effect that each individual assessee should, as far as possible, be assessed to a higher amount for a certain year than for the previous year?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): The answer is in the negative.

MR. K. P. KRISHNA MENON (*Parur*): May I know whether they have asked the collectors to assess people doing business even outside the State?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): They are assessed according to law.

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MR. K. P. KRISHNA MENON (*Parur*): May I know whether any remission has been allowed?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): I do not understand what sort of remission the member means.

MR. K. P. KRISHNA MENON (*Parur*): May I know whether Travancore people doing business outside the State and who have been assessed there are assessed here also?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): We are entitled to assess parties who have got business connection with Travancore.

MR. K. P. KRISHNA MENON (*Parur*): May I know whether double assessment is allowed?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): The remedy is to get a refund.

MR. K. P. KRISHNA MENON (*Parur*): May I know whether it has been sanctioned?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): Not yet.

MR. K. P. KRISHNA MENON (*Parur*): May I know the reason?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): The matter is under communication with the Cochin Government.

MR. K. P. KRISHNA MENON (*Parur*): May I know how far the communication has proceeded?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): The Income Tax Commissioner of Cochin came here and we had a conference and some conclusions were arrived at. Now the matter is before the Governments.

Jurisdiction of the Second Class Magistrate of Tiruvalla.

380 *MR. R. SIVARAMAN NAIR (*Tiruvalla II*): Will the Government be pleased to state:

(*a*) the number and names of *pakuthies* included in the territorial jurisdiction of the Second Class Magistrate of Tiruvalla;

(*b*) whether the Kallooppara *pakuthi* is included in the territorial jurisdiction of that court; and

(*c*) which Second Class Magistrate's Court has jurisdiction over that *pakuthi*?

RAO BAHADUR DR. N. KUNJAN PILLAI (*Chief Secretary to Government*): (*a*), (*b*) and (*c*) The member is referred to pages 20 and 21 of Part II of the Travancore Malayalam Almanac for 1111 M. E. which contain the information required.

Statement, by caste, of appointments.

381 *MR. G. NILAKANTAN (*Nominated*): Will the Government be pleased to state the number of persons, by caste, appointed during the past two years as Sub-Registrars?

RAO BAHADUR DR. N. KUNJAN PILLAI (*Chief Secretary to Government*): A *statement containing the information required is laid on the table.

Kuzhittura Municipal Council.

382 *MR. M. MAHOMED HANEEF (*Nominated*): Will the Government be pleased to state:

**vide* Appendix.

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